



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

October 28, 2009

Mr. David Chessler  
Chief Executive Officer  
GPS Industries, Inc.  
1074 N. Orange Ave.  
Sarasota, Florida 34236

**RE: GPS Industries, Inc.**  
**Form 10-K for fiscal year ended December 31, 2008**  
**Filed April 15, 2009**  
**File No. 000-30104**

Dear Mr. Chessler:

We issued comments to you on the above captioned filing on September 29, 2009. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by November 13, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by November 13, 2009, we will, consistent with our obligations under the federal securities laws, decide on how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Reid Hooper, Staff Attorney, at (202) 551-3359, or me, at (202) 551-3810 with any questions.

Sincerely,

Larry Spigel  
Assistant Director

Cc: Mr. Richard J. McIntyre, Esq.  
Via Facsimile: (813) 899-6069